

**ELECTION AND POWER OF ATTORNEY TO PROSECUTE APPLICATIONS
BEFORE THE USPTO**

I hereby revoke all previous powers of attorney given in the application identified in the attached statement under 37 CFR 3.73(b).

I hereby appoint:

Practitioners at Seed IP Law Group PLLC, Customer Number: 00800

OR

Practitioner(s) named below:

Name	Registration Number

as attorney(s) or agent(s) to represent the undersigned before the United States Patent and Trademark Office (USPTO) in connection with any and all patent applications (and any continuation/divisional applications therefrom) assigned only to the undersigned according to the USPTO assignment records or assignment documents attached to this form in accordance with 37 CFR 3.73(b).

Please change the correspondence address for the application identified in the attached statement under 37 CFR 3.73(b) to:

The address associated with the above-mentioned Customer Number.

OR

The address associated with Customer Number:

OR

<input type="checkbox"/> Firm or Individual Name			
Address			
Address			
City	State	ZIP	Country
Telephone	Email		

Assignee Name and Address:

TEAC Corporation

1-47 Ochiai, Tama-shi

Tokyo, Japan 206-8630

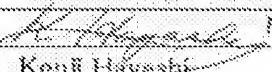
A copy of this form, together with a statement under 37 CFR 3.73(b) (Form PTO/SB/96 or equivalent) is required to be filed in each application in which this form is used. The statement under 37 CFR 3.73(b) may be completed by one of the practitioners appointed in this form if the appointed practitioner is authorized to act on behalf of the assignee, and must identify the application in which this Power of Attorney is to be filed.

I am the:

Assignee of record of the entire interest. See 37 CFR 3.71.
Statement under 37 CFR 3.73(b) is enclosed. (Form PTO/SB/96).

As assignee of record of the entire interest we hereby elect, under 37 CFR 3.71, to prosecute the application to the exclusion of the inventor(s).

SIGNATURE of Assignee of Record

Signatures		
Date	April 15, 2010	
Name	Kenji Hayashi	
Title and Company (Assignee)	VP, Intellectual Property and Legal Affairs TEAC Corporation	